

F.A.P.H. (1949.) Department.

MS. SERIES.

G.O. NO. 2721, Edu.

Dated 29. 8. 1949.

*closed
by
B. G. S.*

16

[Despatch Abstract.]

Tax.— Education tax — Tiruvannamalai
Municipality — Levy on South Indian Railway
Administration — Railway Board's Notification—
Republished.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Co.	761	LA (P)	20.4.1948				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

From
Sri. K. Seshachari, B.A., L.T.,
Municipal Commissioner,
TIRUVANNAMALAI.
1-SEP-48

To
The Secretary to Government,
Local Administration Department,
MADRAS.
No. A.2.-5297/48 dated 24-8-1948.

SIR,
Sub: TAX - Property - Municipal Councils - Tiruvannamalai
Municipality - Levy of Education tax on South Indian
Railway - Administration - Orders - Requested.
Ref: G.O.No.761 L.A. dated 20-4-48.

It is seen from the Government Order cited above that the Government were pleased to direct the South Indian Railway to pay in aid of the funds of the local authorities, taxes on various components on railway buildings. But such a direction, pertaining to this municipality does not specify the payment of education tax for the properties belonging to railway administration as in the case of some other municipalities. In this connection I would like to submit that the levy of general property tax and water and drainage tax as ordered in the above G.O. has already in existence and therefore the orders contained in the G.O. so far as this municipality is concerned, do not involve in the receipt of any additional income to this Council unless the Government are pleased to arrange for the reissue of the notification declaring the railway administration liable to pay the Education tax also is being levied on Government buildings in this municipality. It is needless for me to submit that the finances of this Municipal Council are not sound and no appreciable amenities could be provided for the public for want of adequate funds.

In these circumstances, I request that the Government would be pleased to issue necessary notification enabling this Council also to levy the Education tax on properties belonging to railway administration atleast from 1-10-48.

Forwarded

Mo 34255/48/A
30-8-48

J. K. Shanmugam
Chairman. 26-8-48

Ss.25-8.

Commissioner.

L.A. Dep(HA)

ED P. H. UO.

30848

31/8/48 EDH

20/29/9

ETPH 6138/4

Memo No 64911 c/-1. Edu. 8 24-9-48

Tax - Edu - Hl. bl. Tiruvannamalai - Levy on the South Indian Railway property.

p1. cf. Ref. from the Commr, Tiruvannamalai Mty; No 5297/48 dated 24-8-48.

The Commr, Tiruvannamalai Mty. is requested to furnish information on the following points:-

- (1) The rate at which the Edu. tax is proposed to be levied on the S.I. R. & property;
- (2) The number of children of the local railway employees that are reading in the Hl. bl. schools;
- (3) The total cost per annum for imparting education to these children; and
- (4) The total amount per annum the Railway Administration is liable to pay as Edu. tax.

The Commr. is also requested to send to the Secy to Govt a list of Railway Administration properties which are liable to be assessed to Edu. tax. A reply to this reference should be submitted through the Secy to Govt, North Arcot.

Copy to the Collector, North Arcot.

23/9/48

[Faint handwritten text, mostly illegible]



From
Sri K. Seshachari, B.A.
Municipal Commissioner,
TIRUVANNAMALAI.
The Secretary to Government,
Education & Public Health
Department,
M a d r a s.

R.O.C.No. A2-5297/48 dated 25-10-48.

79403
p.3-ank. Sir,
Sub:- TAX - Education . Municipal Councils - Tiruvannamalai -
levy on South Indian Railway property - information-
Ref:- Government Memorandum No.64911-C1/1-48 Edn. d/ 24-9-48.

The information called for in the Government Memorandum
cited above has been furnished to-day through the Revenue Divisional
Officer, Tiruvannamalai and Collector of North Arcot, Vellore.

[Signature]
COMMISSIONER.

Forwarded.
[Signature]
Chairman. 26/10/48

Copy to the Collector of North Arcot, Vellore.
Mn-25-10. *[Signature]*

L.13400/48 dated 22-11-1948.

From

Sri A. Dorairaj, B.A.,
Collector of North Arcot, Vellore.

To

The Secretary to the Government,
(Education and Public Health Department),
Madras.

Sir,

Sub: Tax - Education - Municipal Council - Tiruvannamalai - Levy on the South Indian
Railway Property - Particulars - Report - Submitted.

Ref: Govt. Memorandum No. 34911/01/48 Adm. dated 24-9-1948. p. 3, and

The particulars called for in the Government Memorandum cited above, are
furnished in the statements enclosed, as reported by the Commissioner, Tiruvannamalai
Municipality.

v.r.s.22.11.

Shekhar
23/11/48
For Collector.

N.A. Collector's Office,
Vellore, Dated: 22-11-1948.

- | | |
|---|--|
| 1. The rate at which the Education Tax is proposed to be levied on the South Indian Railway Property. | 8 percent on the annual rental value on both buildings and agricultural lands, as in the case of other properties. |
| 2. The number of children of the local Railway employees that are reading in the Municipal Elementary Schools and Aided Elementary Schools. | 24 and - 9. |
| 3. The total cost per annum for imparting education to children studying in the Municipal Elementary Schools only. | Rs. 648/- |
| 4. The total amount per annum the Railway Administration is liable to pay as Education Tax as per present value of properties. | Rs. 275/- |

v.r.s.22.11.

Shekhar
23/11/48
For Collector.

Sub 14 15/11/48
E.P.H. (C.) Dept.

The banner reply submitted through the Collector,
North Arcot, may be awaited till 5-12-48.

13.11.48
15/11/48

The list of properties belonging to railway administration which are liable to be assessed to Education Tax.

Name of property.	Door No. & Street.	Asst. No.	Annual rental value existing.
1.	2.	3.	4.
1. Gate lodge	1 Railway Station	1972	Rs. 11/-
2. Porters quarters	2 "	1973	Rs. 18
3. " "	3 "	1974	Rs. 18
4. Porters quarters	4 "	1975	Rs. 18
5. " "	5 "	1976	Rs. 18
6. Menial quarters	6 "	1977	Rs. 27
7. " "	7 "	1978	Rs. 27
8. " "	8 "	1979	Rs. 27
9. " "	9 "	1980	Rs. 27
10. Station Masters "	10 "	1981	Rs. 70
11. Asst. Station "	11 "	1982	Rs. 35
12. P.M. Inspector's quarters and out-house	12 "	1983	Rs. 295
13. P.M. Office and Stores	13 "	1984	Rs. 146
14. P.M. Inspectors Writer quarters	14 "	1985	Rs. 35
15. Brick layers quarters	15 "	1986	Rs. 21
16. Blacksmith quarters	16 "	1987	Rs. 21
17. Rest House and Cook	17 "	1988	Rs. 120
18. Tank House pumpshed Goods-shed etc.	18 "	1989	Rs. 317
19. Station House Oil-room L.R. room	19 "	1990	Rs. 590
20. European Refreshment Room	20 "	1991	Rs. 384
21. Porters latrine, Station Master latrine and all latrines.	21 "	L.T. 446	Rs. 1573/-

M.A. Collector's Office,
Vellore, dated: 22-11-1946.

v.r.s.22.11.

22/11

Subhalin
23/11/46
For Collector.

CHAIRMAN. 19.12.68

12

64PH (C17) Dept.

Letter / Ref. No. 64911.c1/-3. Edu. dated. 17-1-1949.

in
8-2
18/1
(copy of P.P. 7-9 of.)
Jw
20/1

To
The General Manager, South Indian Railway,
Trichy (with enclosures)

Sir,

Sub. Tax - Education - Ml. Bd. Tiruvannamalai -
levy on S. I. R. property.

Education tax is being levied in the Tiruvannamalai Ml. Bd. at six per cent per annum on the annual rental value of properties. The tax is intended for the promotion of education within the Ml. limits.

The Board, Tiruvannamalai Ml. Bd., has made an application for the issue by the Railway Board of a notification under Section 30 of the Railways (Local Authorities' Taxation) Act, 1941, declaring the properties of your Administration within the Municipal Area liable to Edu. tax. A statement showing particulars of the

(P.T.O)

PP-7-9 of.

14
Railway properties liable to assessment, the number of children of the Railway employees studying in the M.L. Schools, and the total amount per annum the Railway Administration is liable to pay as Education tax, is enclosed.

I am to request you to offer your views on the proposal of the Govt.

AR
11.1.49.

12/1/49. Yours faithfully.

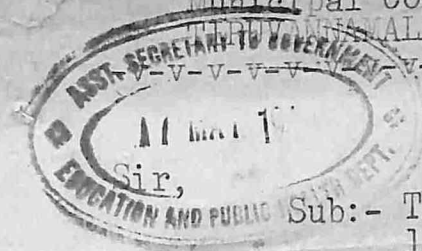
10537
Vide pp. 7-9 of

From

Sri K. Seshachari, B.A., L.T.,
Municipal Commissioner,
Tiruvannamalai.

To

The Secretary to Government,
Education & Public Health,
Madras.



No. A2-5297/48 dated 7-5-1949.

Sub:- TAX - Education tax - Municipal Councils - Tiruvannamalai - levy on South Indian Railway properties - orders - requested.

Ref:- This office letter No. A2-5297/48 dated 19-12-48 and reminder thereon dated 22-2-49.

I request the favour of early orders in the matter.

Forwarded.

P. A. Shanmugam,
CHARITAN,
(14.5.49)

14/5/49
COMMISSIONER.

14/5/49

From
Sri K. Seshachari, B.A., L.T.,
Municipal Commissioner,
Tiruvannamalai.

To
The Secretary to Government,
Education and Public Health
Department,
M a d r a s.



No.A.2.-5297/48 dated 22-2-1949.

Sir,

Sub: TAX - Education tax - Municipal Council -
Tiruvannamalai - Levy on the South Indian Railway
properties - Orders - Requested.

Ref: This office letter No.A.2.-5297/48 dated 19-12-48.

-:o:o:-

I request the favour of early orders in the matter.

Commissioner.

Forwarded

F. L. Shanmugam
Chairman.
23.2.49.

Ss.23-2.

Shanmugam

SOUTH INDIAN RAILWAY.

TELEGRAM : SILVIA, Trichinopoly.
TELEPHONE : TR 177 & 176.

General Manager's Office,
TRICHINOPOLY, 28th April 19 49

No A.M.4860/4/3.

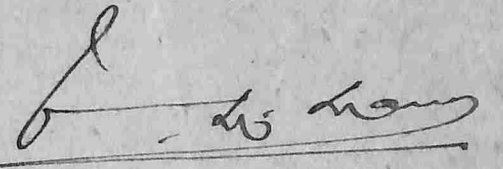
The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, Madras.

Property tax - Tiruvannamalai Municipality -
Education tax - Levy of on S.I. Railway properties.
Your letter No. 6491-C1/48-3 Edn., dated 17-1-49.

32519 Pizanku

With reference to your letter quoted above, I have to inform you that this Administration does not agree for the levy of Education tax on South Indian Railway Properties at Tiruvannamalai as the benefits derived by this Railway are negligible, say nil, and it is understood that only six children of the Railway employees are attending the schools and not 33 as stated by the Commissioner and hence practically no service in this respect.

TCR/


for General Manager.

Letter / Ref. no. 64911/48-91/4 Edn. dated 30-6-49

To
The Secretary to the Govt. of India,
Ministry of Railways (Railway Board).
New Delhi (with enclosures).

Sir,
Sub. Tax - Edu - Ml. Cl. Tiruannamalai -
Levy of on S. I. Railway properties.

I am directed to request that the Railway Board may be so good as to issue a notification under Sec 3(1) of Railways (Local Authorities Taxation) Act 1941, declaring South Indian Railway Administration liable to the Education tax levied by the ml. cl. Tiruannamalai at 6% of the Property tax per annum.

2. It has been reported that though at present few children of Railway employees are reading in the ml. cl. schools and aided E.L. schools, they are open to children in the town and that the Railway employees also could avail themselves of the educational facilities provided in the schools. A sum of Rs 275 per annum will have to be paid by the Railway administration towards the education tax on Railway buildings if declared liable to pay the tax. This Govt. consider that the levy of edu. tax on the Railway Administration in full is justifiable.

3. The General Manager South Indian Railway has not agreed to the proposal. A copy of his letter no. A.M. 4860/4/3 dated 28-4-1949 is enclosed.

Handwritten notes:
H. M. S.
21/7/49

(or copy of the letter of the Manager of the S. I. Railway)

70/30/6

p. 7. c. f.

13-6

p. 7. c. f.

p. 19 CF

Notification of the Government of India,
Ministry of Railways
(Railway Board)

No.F(X) II-49/TX21/18.

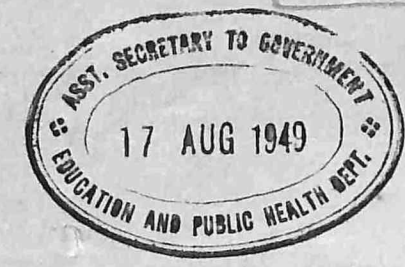
Dated New Delhi, the 10th Aug., '49.

NOTIFICATION

In pursuance of sub-section (1) of Section 3 of the Railways (Local Authorities' Taxation) Act, 1941 (XXV of 1941), the Central Government is pleased to declare that the Administration of the South India Railway shall be liable to pay, in aid of the funds of the local authority set out in column I of the schedule annexed hereto, the tax specified in column II thereof.

Schedule.

Local Authority I	Tax II
TIRUVANNAMALAI Municipal Council.	Education Tax.



S.S. RAMASUBBAN
SECRETARY, RAILWAY BOARD.

Forwarded to the Manager, Government of India Press New Delhi, for insertion in Part I, Section I of the Gazette of India.

DA:-Nil
sl

Deputy Director, Railway Board.

No.F(X) II-49/TX21/18.

Dated, the 10th Aug., '49.

Copy forwarded to the Secretary to the Government of Madras, Education and Public Health Department, Fort St. George, Madras, with reference to his letter No.64911/48-C1-4 Education dated 30-6-49.

DA:-Nil
sl.

for Secretary, Railway Board.

P.W.D(S)

P.H. W.O. of X above

13.8.49

16.8.49

13.8.49

P.W.D. W.O. 3803 S/49

16.8.49

p.t.o.....

I am to request that a notification may be issued at an early date declaring South Indian Railway Administration liable to pay the edn. tax levied by the M.C. Tiruvannamalai.

ks-d.
27/6/49
28/6/49

Yours truly.
29/6/49
30/6/49

Copy to
The General Manager
South Indian Railway
Copy to the Commr.
Tiruvannamalai
(Hrs. C. M. C.)

(2)

No.F(X) II-49/TX21/18.

Dated New Delhi, the 10th Aug., '49.

Copy with copy of the Madras Government letter No. 64911/48-CI-4 Education dated 30-6-49 forwarded to the General Manager, S.I. Railway, for information.

DA:-Copy of letter.
sl.

Deputy Director, Railway Board.

No.F(X) II-49/TX21/18.

Dated New Delhi, the 10th Aug., '49.

Copy forwarded to the C.A., S.I. Railway for information.

DA:-Nil
sl.

(18)

for Financial Commissioner, Railways.

C.No. 4911/48/9.

Sub:- Tax - Education Tax - Tiruannamalai Municipality - Levy on South Indian Railway Administration - Railway Board's Notification - Republished.

From the Commr., Tiruannamalai Mty., No. A2-5297/48, dated 24.8.1948 and 25.10.1948.
From the Collr. of N. Arcot, No. 16400/48, dated 22.11.1948.
From the General Manager, S.I. Ry., No. A.M. 4860/43, 22.8/4/49.
From the Cont. of India, Ministry of Railways (Railway Board), No. F.(X) II-49/TX 21/18, dated 10.8.1949.

G.O. (Ms.) No. 2721, Edu., dated 29.8.49.

The following Notification of the Cont. of India, Ministry of Railways (Railway Board) will be republished in the Fort. St. George Gazette:-
(H.E. the notify at A on page 23.7.)

- 1) S.G.P. (for publication of notify in the F.S. G.O.)
2) Copy to Commr., Tiruannamalai Mty. (also the G.O.)
3) Collr. of N. Arcot
4) Genl. Manager, S.I. Ry. (with E.P.)
5) C.A., Min. of Ry. (P. Ad.) (with E.P.)
6) C.A. (2 spare copies)

22/8/49

Note:-

Note:- L.A. may see before issue.

DM
22/8/49

LA

L AD

Seen

M

23/8/49

Issue

DM
25/8/49

E.P.H. No.
64911/48 - S.C. - Edu
22.8.1949.



Ex P.H.

24/8

L.A.U.O. 36868/49-1A



From
Sri K. Seshachari, B.A., L.T.,
Municipal Commissioner,
Tiruvannamalai

To
The Secretary to Government of Madras,
Education and Public Health Department,
Madras.

16 SEP 1949

Sir,

Rec. A2-5247/49 dated 13-9-49.

Sub:- Tax - Education - Tiruvannamalai Municipality -
Levy on S.I. Ry Administration - Railway Board's
notification.

Ref:- G.O.No. Ms. 2721 Education dated 29-8-49.

I submit that no date has been mentioned in the above notification for giving effect to the orders for levy of Education Tax on Railway properties. Education Tax is being levied on other properties in this Municipality from 1942 and it was requested in this office letter to Government No. A2-5297 dated 24-8-49 that permission may be accorded to levy Education Tax at least from 1-10-48. I request that the Government may be pleased to enlighten me in the matter.

Forwarded.

J. R. Shanmugam
CHAIRMAN

COMMISSIONER

16

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~~5m 8s1~~

~~The contents of the 7600 are given as follows -~~

~~The income will amount to \$700 -
The income will amount to \$700 -~~